

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**SB 2039 - HB 1989**

March 3, 2009

**SUMMARY OF BILL:** Requires any county trustee accepting partial payment of property taxes to file a plan with the Comptroller of the Treasury detailing the method used for collection.

**ESTIMATED FISCAL IMPACT:**

**Increase Local Expenditures – Not Significant**

Assumption:

- In the absence of this bill, the county trustee would have to create a plan to collect the tax before beginning collections. Any increase in local government expenditures for filing the plan with the Comptroller is estimated to be not significant.

**CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White". The signature is fluid and cursive, with the first name "James" and last name "White" clearly distinguishable.

James W. White, Executive Director

/kmc